

## INSTRUCTIONS AND EXAMPLES FOR A CATEGORICAL BUDGET JUSTIFICATION

	TOTAL
<b>A. <u>PERSONNEL</u></b>	<b>101,604</b>
[List each position. give a brief job description of 50 words or less. For each position listed, multiply the monthly salary or wages by the percentage of personnel time by the number of months which the salary is to be paid from this budget.]	
<b>Example:</b>	
Executive Director (Gonzales) \$3,200/monthly X 5% X 12 = \$1920	1,920
Oversees all program activities. Ensures compliance with contract requirements. Provides program/financial information to the Board of Directors. Acts as agency personnel director and public spokesperson. supervises Program Manager.	
Bookkeeper (Jones) \$1,500/monthly X 10% X 12 = \$1800	1,800
Performs full charge bookkeeping duties. Inputs transaction data and produces general ledger, income/expense statements and balance sheets. Maintains and produces payroll. Checks invoices for accuracy and prepares them to be approved for payment. Prepares accounts payable.	
Program Manager (Watson) \$2,580/monthly X 40% X 12 = \$12,384	12,384
Supervises Prevention Counselor and Outreach Educator. Provides needed staff training. Coordinates prevention programming. Designs and maintains data collection system. Prepares all required program reports. Evaluates staff performance and conducts quality assurance.	
HIV Prevention Counselor (McDade) \$2,375/monthly X 100% X 12 = \$28,500	28,500
Conducts HIV prevention counseling and testing through street outreach targeting IDUs, sex partners of IDUs and females who sell sex for drugs or money. collect and maintain accurate program data. Make appropriate referrals for services. Distribute condoms. Performs partner elicitation activities with HIV-positive clients.	
HIV Prevention Counselor/Outreach Educator (Vacant) \$2,375/monthly X 100% X 12 = \$28,500	28,500
Conducts street outreach with UHS high-risk adolescents. Does one-on-one and small group education and risk reduction skills training at appropriate sites (hang-out street corners, juvenile detention centers, youth shelters). Provide prevention	

**TOTAL**

counseling and testing at these same locations. Conduct partner elicitation. Collect and maintain accurate program data. Make appropriate referrals for services. Distribute condoms.

Outreach Educator (New position) (attach Job description) 28,500  
 $\$2,375/\text{monthly} \times 100\% \times 12 = \$28,500$

Conduct street outreach and small group activities with MSMs of Color. Conduct one-on-one risk reduction and education at bars, public sex environments, and other places the population congregates. Provide risk-reduction and self-esteem building small groups. Distribute condoms and make referrals. Design literature which is language and culturally appropriate. Collect and maintain accurate program data.

**B. FRINGE BENEFITS****(Total)**

[Itemize the cost of fringe benefits paid for employees, including employer contributions for Social Security, retirement, insurance and unemployment compensation. Fringe benefits requested must represent the actual benefits paid for employees.]

Example:

FICA: $0.765 \times \$101,604 =$	7,773
Insurance: $\$2,160 \times 3.55 \text{ FTEs} =$	7,668
Worker's Comp: rate x salaries = \$	\$
Unemployment: rate x salaries = \$	\$

**C. STAFF TRAVEL****(Total)**

[Budget the projected costs of transportation, lodging, meals, and related expenses for official staff business travel conducted in carrying out the contract. Out of state travel is only allowed with pre-approval from the TDH. Costs for travel to the bi-annual Texas HIV/STD Conference Austin should be included, if applicable. NOTE: Grantees who do not have written travel reimbursement policies must use TDH travel reimbursement rates as follows: \$.345/mile, \$30/day meals, \$80/day lodging.]

Example:

Mileage for Prevention Counselors in service area:	1,242
$\$.345/\text{mile} \times 300 \text{ miles}/\text{mo.} \times 12 \text{ months} = \$1,242$	

Mileage for Outreach Educators in service area:	1,242
$\$.345 \text{ mile} \times 300 \text{ miles}/\text{mo.} \times 12 \text{ months} = \$1,242$	

Expenses for 3 staff members to attend Texas HIV/STD Conferences:	1,845
Airfare @ $\$175 \times 3 \text{ staff} = \$525$	
Lodging @ $\$80 \times 4 \text{ days} \times 3 \text{ staff} = \$960$	
Meals @ $\$30 \times 4 \text{ days} \times 3 \text{ staff} = \$360$	

**D. EQUIPMENT****(Total)**

[Equipment is defined as tangible non-expendable property with an acquisition cost of over \$1000, including freight, and a useful life of more than one year, with the following exceptions: costs for FAX machines, stereo systems, cameras, video recorder/players, microcomputers, and printers with a unit cost of \$500 or more. Prior written approval from the TDH is required before grantee may acquire equipment. List each item, describe and explain use. Attach the Justification for Request for Equipment Purchase form for each piece of equipment requested.]

**E. SUPPLIES****5,575**

[This category is for the costs of materials and supplies necessary to carry out the project. It includes general office supplies, janitorial supplies, and any equipment with a purchase price, including freight, of less than \$1000 or less per item.]

**Example:**

General office supplies - \$100 mo x 12 mo	1,200
Education Supplies - \$2,800	2,800
Includes: supplies for safer sex kits (lubricants, oral sex condoms, female condoms, etc.)	
Phlebotomy supplies - \$1,000	1,000

**F. CONTRACTUAL****(Total)**

TDH reserves this category for contracting for client services only. The TDH allows subcontracting for amounts not to exceed 25% of the total grant budget. A detailed eight-category budget justification or fee-for-service budget must be submitted for each proposed subcontract.]

**G. OTHER****(Total)**

[All direct-cost items not identified and explained in the above categories should be explained and fully itemized here. Some of the major expenditures that should be budgeted in this category include:]

1. Space and equipment rental
2. Utilities and telephone expenses
3. Printing and reproduction expenses
4. Lease (not purchase) of photocopier or other equipment
5. Postage and shipping
6. Temporary staff obtained through an employment agency
7. Contract CPA or bookkeeping services, or other contracts not related to direct client services
8. Cost of external audit
9. Janitorial services
10. Insurance and bonds
11. Equipment repairs or services (maintenance agreements, etc.)
12. Books, periodicals, pamphlets, and memberships
13. Advertising

14. Conference registration fees and other training costs
15. Consulting fees (not allowed for preparation of grants to the TDH). Requires prior approval from the TDH. can include cost of preparing HIV prevention grants from other sources. Can include cost of technical assistance not provided by the TDH. Written justification must be submitted.

**H. TOTAL DIRECT COSTS**

**(Total)**

[Enter the total of A - G above]

**I. INDIRECT COSTS**

**(Total)**

[A copy of the current negotiated indirect cost rate must be attached, if applicable. If there is no negotiated rate, applicant may recover up to 10% of the direct salary and wage costs of providing the service, excluding overtime and fringe benefits, subject to adequate documentation of salary and wage costs.]

**J. TOTAL BUDGET**

**(Total)**

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